



A Guide to the
Office of the
Comptroller of the Treasury
State of Tennessee

Justin P. Wilson
Comptroller of the Treasury

December 2011

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STATE OF TENNESSEE
COMPTROLLER OF THE TREASURY

State Capitol
Nashville, Tennessee 37243-9034
Phone (615) 741-2501

The Comptroller of the Treasury is a constitutional officer elected by a joint vote of both Houses of the General Assembly for a two-year term. State law prescribes the Comptroller's duties, which include the audit of state and local governmental entities and participation in the general financial and administrative management and oversight of state government. The Comptroller also is a member of various committees, boards and authorities of state government.

To better acquaint you with our office and its staff, we are providing this publication which highlights the responsibilities of each division. You may also find information about our divisions, programs, and services on our website at www.tn.gov/comptroller.

Sincerely,

Justin P. Wilson

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Abbreviations:	
CAE: Certified Assessment Evaluator	
CCP: Certified Computing Professional	
CCTS: Certified Corporate Trust Specialist	
CGA: Certified General Appraiser (Real Estate)	
CFE: Certified Fraud Examiner	
CGFM: Certified Government Financial Manager (AGA)	
CGFOT: Certified Governmental Finance Officer (TX)	
CIA: Certified Internal Auditor	
CISA: Certified Information Systems Auditor	
CPA: Certified Public Accountant	
JD: Juris Doctor (law degree)	
MAOM: Master of Art in Organizational Management	
MBA: Master in Business Administration	
M.Ed.: Master in Education	
MPA: Master in Public Administration	
MSSW: Master of Science in Social Work	
MSW: Master of Social Work	
PhD: Doctor of Philosophy	
MPPA: Master of Public Policy and Administration	

Comptroller of the Treasury

Justin P. Wilson, JD
Comptroller
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As the state prospered and thousands of settlers moved into Tennessee in the early 1800s, the need grew for law and order and government. Taxes were not always levied – or collected – equitably by appointed or elected state and local officials.

To ensure state and local financial integrity, as well as bring a sense of order to the state's finances, the General Assembly approved legislation¹ in January 1836 to create the Tennessee Comptroller of the Treasury.

Although legislation created the office and spelled out the Comptroller's duties, it would be 34 years before the Comptroller of the Treasury would become a constitutionally required position. In 1870, the Tennessee Constitution² added the Comptroller as a constitutional officer appointed for the state, by the joint vote of both Houses of the General Assembly. The constitution states the Comptroller shall hold office for two years.

The General Assembly elected Major Daniel Graham of Rutherford County as the state's first Comptroller in 1836. He served until 1843.

Justin P. Wilson, of Nashville, Tennessee, was elected Tennessee's 34th Comptroller of the Treasury on January 15, 2009.

Prior to his election, Mr. Wilson was a partner in the law firm of Waller Lansden Dortch and Davis. He served as commissioner of the Department of Environment and Conservation and as deputy to the governor for policy under former Governor Don Sundquist. He is a graduate of Stanford University, Vanderbilt University School of Law, and New York University. He is an adjunct professor of law at Vanderbilt Law School.

He is married with four children.

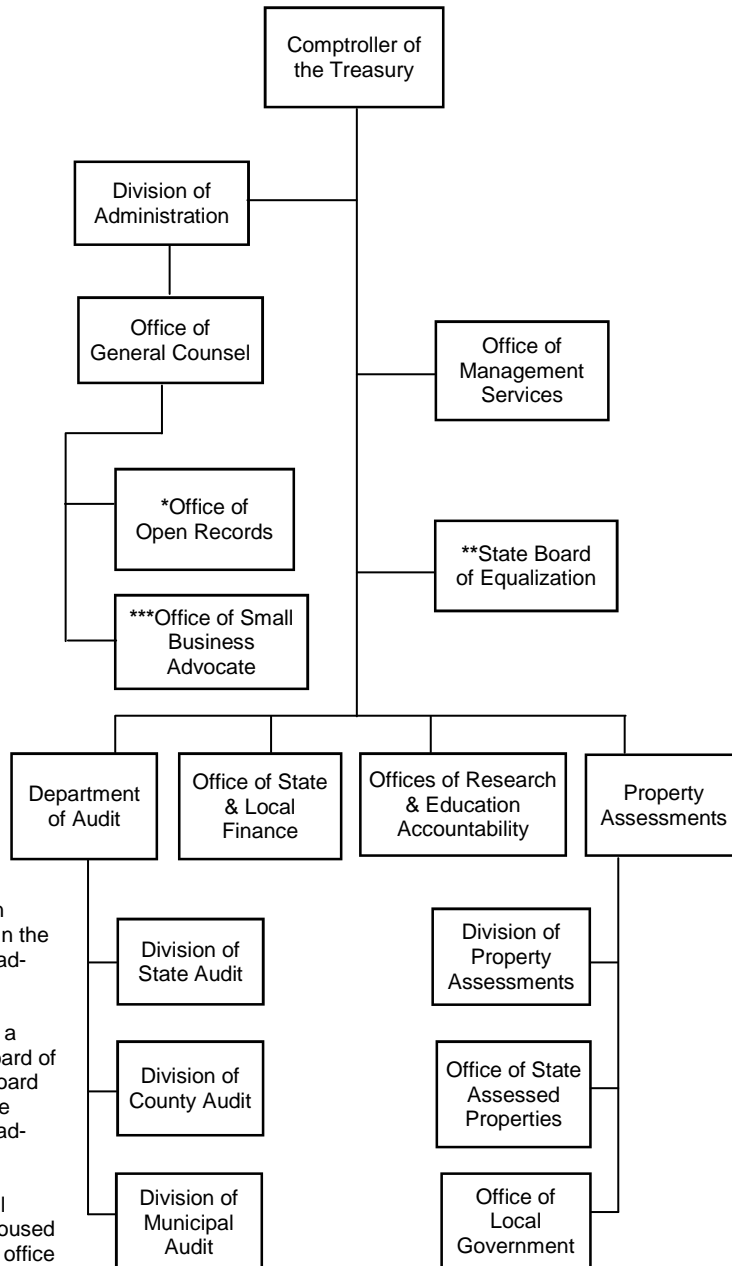
Comptroller of the Treasury

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¹ Chapter 12, Public Acts of the 1835-36 Tennessee General Assembly

² 1870 Tennessee Constitution, Article VII, Section 3

Comptroller of the Treasury Organizational Chart



* The Office of Open Records is housed within the Comptroller's office for administrative purposes.

** The Comptroller is a member of the State Board of Equalization, and the Board staff is housed within the Comptroller's office for administrative purposes.

*** The Office of Small Business Advocate is housed within the Comptroller's office for administrative purposes.

Core Ideology / Mission Statement

Core Values

- **Honesty and Integrity**
We must be honest in all we do and say in order to reflect the highest degree of integrity.
- **Accuracy and Reliability**
The work we produce must be relevant, correct, professional and objective. Decision makers and their publics must be able to depend on our work.
- **Accountability**
We must accept personal responsibility for the work we each perform and the office must take organizational responsibility for the work we collectively perform.

Purpose

Our purpose is to serve the people of Tennessee by:

- Contributing to the protection of the public trust and promoting the public interest,
- Enhancing effective public policy decisions at all levels of government, and
- Fulfilling operational and oversight responsibilities as may be assigned with the highest possible degree of excellence, efficiency and effectiveness.

Mission

To improve the quality of life for all Tennesseans by making government work better.

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Administrative Functions

Division of Administration

Office of General Counsel

Office of Management Services

Offices of Research and Education Accountability

Division of Administration

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The Division of Administration provides direction, coordination and supervision to the various divisions of the Comptroller's Office.

Jason Mumpower

- Serves as liaison to the General Assembly
- Responsible for the overall management of the Comptroller's Office
- Advisory Council on State Procurement

The Comptroller of the Treasury is a member of over 35 committees, boards and commissions which gives the Comptroller considerable knowledge and influence in the financial management of the state.

The Division of Administration helps represent the Comptroller on these boards and commissions. Staff assignments for various boards and commissions are as follows:

Ann Butterworth

- Tennessee Housing Development Agency
- Water and Wastewater Financing Board
- Utility Management Review Board

Faye Weaver

- Health Services and Development Agency
- Tennessee Student Assistance Corporation
- Board of Claims
- Tennessee Consolidated Retirement System Board of Trustees
- Public Records Commission
- State Insurance Committee
- Local Education Insurance Committee
- Local Government Insurance Committee
- Governor's Council on Physical Fitness and Health
- Council on Pensions and Insurance
- Tennessee Baccalaureate Education System Trust
- Tuition Guaranty Fund Board

Division of Administration continued

Division of Administration

First Floor, State Capitol
Nashville, Tennessee 37243-9034
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Public Finance

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Nashville, Tennessee 37243-1402
(615) 401-7910, Fax (615) 741-1551

Communications

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(615) 253-2668, Fax (615) 741-4472

Legislative Project & Research

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Office of General Counsel

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The General Counsel is the chief legal officer to the Comptroller of the Treasury and coordinates the legal affairs of the Comptroller's Office. The General Counsel's office provides legal guidance to all the divisions of the Comptroller's Office, serves as liaison with the Office of the Attorney General and Reporter and provides legal representation in judicial and administrative litigation. In addition, the Office of General Counsel is responsible for the development, monitoring and interpretation of legislation. The General Counsel represents the Comptroller on the Tennessee Emergency Communication Board.

OFFICE OF GENERAL COUNSEL

505 Deaderick Street, Suite 1700
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Nashville, Tennessee 37243-1402
(615) 401-7786, Fax (615) 532-7776

OFFICE OF OPEN RECORDS

The Office of Open Records Counsel serves as the contact for citizens, media and local government that have concerns about the accessibility of records that are subject to the Tennessee Public Records Act (T.C.A. 10-7-501 et. seq.). The office assists citizens in obtaining public records from local government by guiding them to correct offices/officials and working with them to resolve disputes regarding access to public records. The office promotes education and awareness of the public records laws as well as works closely with the Advisory Committee on Open Government. The office is housed within the Comptroller's Office for administrative purposes and is administratively attached to the Office of General Counsel.

505 Deaderick Street, Suite 1700
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(615) 401-7891, Fax (615) 741-1551
open.records@tn.gov

OFFICE OF SMALL BUSINESS ADVOCATE

The Office of Small Business Advocate was established by Public Chapter 1129, Acts of 2010. The office provides information and answers questions for owners of businesses with 50 or fewer employees. The office may act as a mediator to help resolve issues involving small businesses and state departments and agencies. The Office of Small Business Advocate is housed within the Comptroller's Office for administrative purposes and is administratively attached to the Office of General Counsel.

505 Deaderick Street, Suite 1700
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Office of Management Services

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The Office of Management Services (OMS) provides administrative and support services to the Comptroller's divisions. Services include:

- budgetary and financial management
- business administration management
- human resources management
- information technology management

OMS provides administrative and support services to other State agencies:

- procurement oversight services

The office assists the Comptroller in policy and contract matters, as well as provides procurement oversight and staff support as a member of the following boards and commissions:

Melinda Parton

- State Building Commission
- Board of Standards/Procurement Commission
- Advisory Council on State Procurement

Rusty Lacy

- Local Government Corporation (LGC)
- Information Systems Council

Amy Czerwinski

- Chairs of Excellence

Office of Management Services

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www.comptroller1.state.tn.us/oms/

Offices of Research and Education Accountability

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Russell Moore, MSW
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An objective, independent research arm for the Comptroller and General Assembly, the Offices of Research and Education Accountability (OREA) play an important role in Tennessee's legislative process.

Charged with preparing reports on state and local government issues, OREA has published informative studies on topics such as adolescent literacy, charter schools, autism, family engagement in education and public school financing.

Research

The Office of Research prepares a variety of research reports and briefs for the General Assembly and the public. Additionally, the Office of Research monitors legislation, analyzes the budget and provides staff support for legislative committees and commissions. The office also assists the State Funding Board in analyzing the annual economic forecast prepared by the University of Tennessee Center for Business and Economic Research.¹

Education Accountability

The Office of Education Accountability monitors the performance of Tennessee's elementary and secondary school systems, and provides the General Assembly with reports on education topics. The Office of Education Accountability is required to conduct periodic studies of the overall school accountability system.² The office provides the legislature with an independent means of evaluating the effects of increased expenditures in education.

Offices of Research and Education Accountability

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<http://www.comptroller1.state.tn.us/OREA/>

¹ Pursuant to TCA Section 9-4-5203

² Required by TCA Section 49-1-602

Audit Functions

Department of Audit

Division of State Audit

Division of County Audit

Division of Municipal Audit

Department of Audit

**Richard Norment, CGFM,
CIA**

Assistant to the
Comptroller for the
Department of Audit
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**Fraud, waste and
abuse hotline:**
1-800-232-5454

Tennessee is a leader in government accountability. The Department of Audit is responsible for informing tax payers of the financial and compliance positions of government agencies.

The Department of Audit¹ is comprised of three divisions:

- Division of State Audit,
- Division of County Audit and
- Division of Municipal Audit.

Considered a post-audit agency, the department audits an entity's financial statements and an entity's compliance with applicable statutes, rules and regulations at the end of a fiscal period. The department may also audit an entity for efficiency and effectiveness to ensure proper stewardship of resources.

The Department of Audit performs its audits in accordance with government auditing standards generally accepted in the United States of America as set forth by the Comptroller General of the United States in *Government Auditing Standards* (Yellow Book).

The Department of Audit provides a toll-free hotline² for reporting fraud, waste and abuse of government funds and property. Allegations relate to a wide range of entities, including municipalities, counties, state agencies and departments. Requests for assistance or information also come through the hotline.

Agencies receiving community grant funds are required to prominently display signs calling attention to the hotline. Agencies may call the **hotline, 1-800-232-5454**, for a display sign.

Local government officials are also responsible for reporting³ potential matters of fraud, waste and abuse to the Comptroller's Office.

Department of Audit annual reports are online:

<http://www.comptroller1.state.tn.us/sa/annrept.asp>

¹ In 1937, the General Assembly created the Department of Audit within the Comptroller's office.

² Hotline required since 1983.

³TCA Section 8-4-503

Division of State Audit

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The Division of State Audit aids the legislature in ensuring that state government is accountable to the citizens of Tennessee. State Audit conducts financial and compliance audits, performance audits, investigations and special studies to provide the General Assembly, governor and citizens of Tennessee with objective information about the state's financial condition and the performance of the state's agencies and programs.

In addition to auditing, the division reviews and comments on exposure drafts of professional organizations' pronouncements and conducts technical research and training. The division assists the Comptroller in the formulation of state policy and regulations, either by consulting with representatives of state agencies or by submitting comments about proposed policies and procedures.

State Audit is organized into five audit groups:

- **Financial and Compliance Audit Group**
This group is responsible for auditing functional areas of departments, agencies and institutions of state government as well as federally sponsored programs in accordance with the Single Audit Act. Through the Comprehensive Annual Financial Report and other audits, the group determines whether financial operations are conducted properly, whether financial reports are presented fairly, and whether the organization has complied with applicable laws, regulations and grant agreements.
- **Medicaid/TennCare Audit Group**
Under an agreement with the Department of Finance and Administration, this group provides audit, rate-setting and consulting services for the Medicaid nursing facility program and TennCare. The group also audits state health insurance plans.
- **Investigations**
The investigations section of this group reviews allegations of illegal activities and performs other special assignments.
- **Information Systems Audit Group**
Information systems audit personnel, provide data retrieval and review of information systems.

Division of State Audit continued

Performance Audit Group

The Sunset performance audit group conducts performance audits to provide information on the efficiency and effectiveness of government programs in accordance with the Governmental Entity Review Law. The group also audits state agency strategic plans, performance measures and performance-based budgets in accordance with the Tennessee Governmental Accountability Act.

The risk-based performance audit group conducts audits based on identification of risks in state-wide process and programs or agency-specific operations and activities.

To request a State Audit report, call (615) 401-7897. Reports are also online:

<http://www.comptroller1.state.tn.us/sa/annrept.asp>

Division of State Audit

505 Deaderick Street, Suite 1500

James K. Polk Building

Nashville, Tennessee 37243-1402

(615) 401-7897, Fax (615) 532-2765

<http://www.comptroller1.state.tn.us/audit/>

Division of County Audit

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**Joe Kimery, CPA,
CGFM, CFE**
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**Penny Austin, CPA
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The Division of County Audit is responsible for the annual audits of Tennessee's 95 counties.¹ Division staff currently conduct audits in 89 counties. Audits in the remaining six counties are conducted by private Certified Public Accountants (CPAs). These audits include the various offices, departments and entities of county government.

County Audit staff is divided into four geographical areas: east, mid-east, middle and west. Each area has an audit manager responsible for audit planning and staff supervision for the county audits assigned to that area. Additionally, each area has an investigator responsible for performing investigations in its geographic region. Information system audit staff are also assigned to each area and perform general and application control reviews.

The division approves contracts for the counties audited by CPAs and conducts reviews of the audit reports. These audit reports must meet minimum standards established by the Comptroller.

The division also approves audit contracts and reviews audit reports of 13 special school districts and about 276 county related boards, agencies, commissions and authorities. These audits are performed by CPAs. County Audit's review determines compliance with generally accepted government auditing standards and minimum standards established by the Comptroller.

The division also:

- provides counties with technical advice to resolve problems with financial administration,
- assists with interpretation of laws and
- answers questions on various local governmental matters.

County Audit also offers technical advice to counties in the design and installation of accounting systems and maintenance of accounting records.

Water and Wastewater Financing Board ("WWFB")

The WWFB supports municipal water and sewer enterprises by ensuring the legislative objective that public water and wastewater systems are self-supporting. Local water and sewer enterprises that fail these tests are placed under the jurisdiction of the WWFB, which requires those systems to take appropriate actions to correct any deficiencies that may exist. The Board annually establishes the maximum water loss percentage, currently 35%, for municipal water systems.

¹ Pursuant to TCA Section 4-3-304.

Division of County Audit continued

Utility Management Review Board ("UMRB")

The UMRB supports natural gas, water and wastewater public utility districts by assuring that they are financially self-supporting and by requiring appropriate action by those districts that have financial or technical deficiencies. The Board also acts as liaison for complaints by utility district customers, authorizes the creation of new utility districts and manages ouster proceedings for utility district commissioners related to fraud, attendance or training. The Board annually establishes the maximum water loss percentage, currently 35%, for water systems operated by utility districts throughout the state.

Division of County Audit

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<http://www.comptroller1.state.tn.us/ca/>

Division of Municipal Audit

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CFE, CGFM**
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The Division of Municipal Audit ensures certain local governments and other publicly-funded entities are audited on an annual basis as required by state statutes.

This includes:

Tennessee's 344 municipalities; 104 city-related entities; 77 quasi-governmental organizations; 48 quasi-nonprofit entities; 182 utility districts; 161 public schools; internal school funds; 11 charter schools; 85 housing authorities; 3 housing authority-related entities; 51 daycare centers and more than 186 nonprofit agencies.

The division is responsible for monitoring over 4,000 nonprofit organizations that receive grants from the state of Tennessee. Some of these organizations are required to have audits of their entire organizations.

To comply with statutory requirements¹, all such audits must be approved by the Comptroller. The majority of these audits are performed by CPAs, and the Municipal Audit Division approves all audit contracts with CPAs. Division staff review audit reports and selected audit working papers of CPAs for compliance with generally accepted government auditing

standards, reporting requirements, state and federal statutes, and certain standards prescribed by the Comptroller.

The division investigates and reports instances of misappropriation of money and property in the custody of certain public officials, often assisting in resulting prosecutions. The division also provides requested assistance and appropriate information to citizens, auditors, public officials and policymakers at all levels of government, other state departments and agencies, law enforcement and prosecutorial agencies and other interested parties.

State law² requires the Comptroller to refer financially distressed municipal wastewater and public utility districts to the state's Water and Wastewater Financing Board or the Utility Management Review Board, respectively.

Recently released reports are online:

[http://www.comptroller1.state.tn.us/ma/
FinancialInvestigativeReports.asp](http://www.comptroller1.state.tn.us/ma/FinancialInvestigativeReports.asp)

Division of Municipal Audit

414 Union Street, Suite 1100
Nashville, Tennessee 37243-1718
(615) 532-4460, Fax (615) 532-4499
<http://www.comptroller1.state.tn.us/ma/>

¹ TCA Section 6-56-105(b)

² TCA Sections 68-221-1010 and 7-82-401(g)(1)

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Property Tax Functions

Division of Property Assessments

Office of State Assessed Properties

Office of Local Government, GIS / Mapping

State Board of Equalization

Division of Property Assessments

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The Division of Property Assessments ensures effective administration of Tennessee's property tax. Working with county assessors, trustees, county mayors, register of deeds and county commissioners, the division:

- assists in reappraisal programs,
- provides data processing services and
- administers the tax relief program.

Reappraisal

The division assists counties with reappraisal programs and monitors performance of property characteristic review performed by property assessors. ¹Reappraisal occurs in each county on a six-year cycle which includes an on-site review of each parcel of real property. A county may reappraise more frequently by selecting a four-year or five-year cycle.

Personal Property

The assessment of tangible personal property is governed by Tennessee statutes and the assessment of commercial and industrial tangible personal property rules adopted by the State Board of Equalization. The rules call for personal property to be appraised based on original cost method of valuation while state law² establishes depreciation schedules for determining value.

Tax Relief

State law provides for property tax relief for low-income elderly, disabled homeowners and disabled veteran homeowners or their surviving spouses. This is a state program funded by appropriations authorized by the Legislature. Tax collecting officials, including county trustees, receive applications from taxpayers who may qualify. The Tax Relief section processes these applications and determines eligibility for the program. For 2010 approximately 99,000 individuals received benefits from this \$25,000,000 plus program.

Training

Providing educational opportunities in property tax assessments, the Division of Property Assessments administers the Assessment Certification and Education Program for Assessors and their staff

Division of Property Assessments continued

Information Technology Services

Computer Assisted Appraisal System (CAAS)

Property tax assessments made by county assessors are maintained on a state computer system for 88 of Tennessee's counties.³ This online system provides a uniform system of appraisal for property tax purposes at a reasonable cost to local government. The Division of Property Assessments is in the process of replacing the 30-year-old system with a state-of-the-art appraisal system.

Select parcel data is available online:
www.assessment.state.tn.us

Property Tax Billing

The Division of Property Assessments provides tax billing services at a reasonable cost to counties and cities whose property tax records are maintained on the Division's computer system.

Online Tax Relief Information:

<http://www.comptroller1.state.tn.us/pa/patxr.asp>

Division of Property Assessments

505 Deaderick Street, Suite 1400
James K. Polk Building
Nashville, Tennessee 37243-1402
(615) 401-7737, Fax (615) 741-3888
<http://www.comptroller1.state.tn.us/pa/index.asp>

¹ TCA Section 67-5-1601

² TCA Section 67-5-903.

³ Davidson, Knox, Hamilton, Rutherford, Shelby, Unicoi, and Williamson counties maintain their own data systems.

Office of State Assessed Properties

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The Office of State Assessed Properties conducts annual appraisals, assessments and audits of public utility and transportation properties.¹ These assessments are certified to counties, cities and other taxing jurisdictions for billing and collection of property taxes.

The office appraises the following:

- commercial airlines and airfreight companies holding a common carrier certificate,
- barge line companies,
- privately-owned electric, electric cooperative and gas companies,
- interstate natural gas and products pipeline companies,
- power companies including hydroelectric, steam, atomic or other types for the transmission of power,
- private railcar and railroad companies,
- motor bus and motor carrier companies,
- telephone companies including cellular, telephone cooperative and wireless management companies² and
- water and sewer companies regulated by the Tennessee Regulatory Authority.

The office has been assigned the responsibility of administering the Telecommunications Ad Valorem Tax Reduction Fund.³

Office of State Assessed Properties

414 Union Street, Suite 1120
Nashville, Tennessee 37243-1718
(615) 741-0140, Fax (615) 741-0142
<http://www.comptroller1.state.tn.us/sap/>

¹ TCA Section 67-5-1301

² To assist with assessment, wireless telecommunications service providers or others who construct new wireless communications towers must submit a registration form to the office regarding the site. This is pursuant to TCA Section 65-21-116. The registration form is at www.comptroller.state.tn.us/sap/tower.htm.

³ TCA Section 67-6-222

Office of Local Government

GIS / Mapping

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The Office of Local Government develops and uses geographic information systems (GIS) technology to assist the Division of Property Assessments and local assessors of property in daily operations. GIS is also used to assist local governments with redistricting. The Office of Local Government serves as the liaison to the U.S. Census Bureau's Local Redistricting Data Program. Using census data, the office produces digital maps, as well as publishes county commission districts and voting precinct maps.

Using GIS technology, various statistics, maps and reports are generated to support legislative research projects. The Office of Local Government is actively involved with the Tennessee Base Mapping Program which includes implementation of the statewide GIS program, technical support, training, and map maintenance for local governments.

GIS Analysis / Development / Redistricting

As specialists in geo-spatial data and tools technology, this group works to translate complex GIS technology into useful and easy solutions for county redistricting purposes. This section also maintains county voting precinct maps.

GIS / Mapping

The GIS / Mapping section assists Tennessee's counties with maintenance of property ownership maps. Assisting the counties with their maintenance requires GIS technicians to digitally edit and save updates using a Geographic Information System. Parcel data created in this system can be shared with the assessment community and other interested parties having a need to access assessment attributes and spatial data.

The parcel maps contain information on property boundaries, parcel identifiers, property location and size of parcel. Other physical features on the property map include highway systems, creeks, trees and building structures. Property ownership maps are an integral part of the assessment process and are used in determining assessment values used by state and local assessment officials.

Commission district and precinct maps online:

<http://www.comptroller1.state.tn.us/lg/ActiveMapCounties.asp>

Parcel data:

https://www.comptroller1.state.tn.us/OnlineMap/gis_sales.aspx

Office of Local Government

GIS / Mapping

505 Deaderick Street, Suite 1700
James K. Polk Building
Nashville, Tennessee 37243-1402
GIS Mapping: (615) 401-7773, Fax (615) 532-5279
<http://www.comptroller1.state.tn.us/lg/>

State Board of Equalization

Kelsie Jones, JD
Executive Secretary
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The State Board of Equalization establishes policy and provides quasi-judicial review of property tax assessments, rates and exemptions. The Board consists of the governor, the commissioner of revenue, the state comptroller, state treasurer, secretary of state and two others appointed by the governor.

Specific tasks of the Board include:

- reviews assessments of public utility and common carrier companies as initially assessed by the Office of State Assessed Properties,
- establishes rules, policies, manuals and guidelines for property tax assessments on the basis of studies and recommendations by staff and the Division of Property Assessments,
- establishes reappraisal schedules, reviews reappraisal plans and establishes revaluation indexes for local jurisdictions,
- reviews and acts upon applications for property tax exemption for religious, charitable and similar uses of property,
- reviews certified tax rate calculations received from local jurisdictions and monitors compliance with the certified tax rate law,
- prepares studies and reports of property tax statistics, including the biennial appraisal ratio study and the annual tax aggregate report with the assistance of the Division of Property Assessments,
- reviews applications for taxpayer agent registration and
- assures compliance with the annual fiscal summary reporting due from lessees of industrial development boards and health, housing and educational facility boards.

The Board staff accomplishes these tasks under the general direction of the Board, and is housed within the Comptroller's office for administrative purposes.

State Board of Equalization

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Nashville, Tennessee 37243-1402

(615) 401-7883, Fax (615) 253-4847

<http://www.comptroller1.state.tn.us/SBOE/>

Governmental Finance

Office of State and Local Finance

Office of State and Local Finance

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The Office of State and Local Finance is a new office that combines the capital management functions for the state and local governments. It is the result of the merger of the Division of Bond Finance and the Division of Local Finance.

The Office of State and Local Finance serves as staff for the:

- Tennessee State Funding Board
- Tennessee Local Development Authority
- Tennessee State School Bond Authority

Tennessee State Funding Board

The Tennessee State Funding Board issues all state general obligation debt. The Funding Board is authorized to make loans from the highway fund to local governments to finance the relocation of utility lines in connection with Department of Transportation road expansion projects, to loan funds to the State Veterans Homes Board for care facilities for Tennessee veterans and has certain funding authority pursuant to the County Correctional Facilities Incentives Act for county correctional projects.

Tennessee Local Development Authority (“TLDA”)

The TLDA is authorized to issue debt to provide loans to:

- local governments for water and sewer projects and for capital works projects,
- counties for equipment used by county or volunteer fire departments and
- airport authorities and municipal airports.

With current interest rates ranging from 0% to 3%, the Authority makes loans to local governments, utility districts and authorities for wastewater and drinking water facilities from the State Revolving Loan Programs. In addition, the Authority is responsible for the approval of loans to local governments from the Transportation State Infrastructure Fund, a \$2 million revolving loan fund for transportation projects throughout the state.

Tennessee State School Bond Authority (“TSSBA”)

The TSSBA is authorized to issue debt to finance higher education facilities for state universities and community colleges. Pursuant to federal law, the TSSBA has also issued Qualified Zone Academy Bonds and Qualified School Construction Bonds for qualifying local governments to construct, rehabilitate and renovate public school facilities and for equipment purchases.

Office of State and Local Finance continued

Local Government Financial Assistance

The Office approves certain debt obligations and budgets of local governments and assists with other debt and financial management issues including:

- debt management to determine that debt proposals and annual budgets for certain cities, counties, utility districts and emergency communication districts meet statutory requirements,
- resource management to determine that official performance bonds for elected and appointed county officers and fiscal officers of school systems and emergency communications districts meet statutory requirements,
- investment management programs and
- debt information reporting for any debt issued by local entities.

Office of State and Local Finance

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